

No. 690, S.]

[Published January 27, 1960.

CHAPTER 636

AN ACT to amend 78.07 (1) (a) ; and to repeal and recreate 168.12 (3) and (4) of the statutes, relating to when and by whom motor fuel is received for motor fuel tax purposes, and to inspection fees on previously inspected petroleum products.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 78.07 (1) (a) of the statutes is amended to read:

78.07 (1) (a) Except as otherwise provided in pars. (b) and (c), shall be deemed received by such person when the motor fuel is loaded into tank cars, ships or barges, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture for ultimate destination within this state or when the motor fuel is placed in any tank or other container from which sales or deliveries not involving transportation are made directly * * * . *However, when motor fuel is shipped by such person from storage at a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture in this state to a person at another refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture in this state by boat, barge or pipeline, this paragraph shall then apply to the person to whom so shipped as if he had imported the motor fuel by boat, barge or pipeline;*

SECTION 2. 168.12 (3) and (4) of the statutes are repealed and recreated to read:

168.12 (3) If a petroleum product is shipped by a person after inspection from storage at a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture in this state to a person at another refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture in this state by boat, barge or pipeline the person making such shipment shall be given credit or be reimbursed by the department for such fees upon notice thereof, properly acknowledged and sworn to before a notary public, filed with the department not later than the twentieth day of the following month.

(4) If a petroleum product is imported into and received in this state by a person at a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture within this state after inspection the person so importing and receiving such shipment shall be given credit or be reimbursed by the department for such fees upon notice thereof, properly acknowledged and sworn to before a notary public, filed with the department not later than the twentieth day of the following month.

Approved January 21, 1960.